

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

***Final Maintenance of Effort Report ***

(MOE for State FY 2008 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2005 and 2006
Per-Student Calculated on the Child Count taken December 1, 2004 (FY 2005) and 2005(FY 2006)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006
Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

PRIME APPLICANT: 0745 Sidney Elem 42 Richland

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2007 by this amount: \$0

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	Total IDEA Part B Allocations	Total Allocations Excluding Supplemental Flow-Through	Allowable Reduction*
2005	169	666,853	247,396	242,555	
2006	158	693,872	253,757	244,191	818
2007			248,722	238,892	0

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2005 from state and local expenditures for FY 2006 27,019

Is the Expenditure Difference greater than or equal to zero? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2005----- 3,946
Per-student amount for FY 2006----- 4,392

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

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Fiscal Year 2007 by this amount: \$0

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APPLICANT TOTALS

LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2005	169	666,853	283,127	383,726	
2006	158	693,872	300,917	392,955	818
2007					0

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2005 from the local fund expenditures for FY 2006 9,229

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2005----- 2,271

Per-student amount for FY 2006----- 2,487

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Sidney Elem 0745

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Sidney Elem 0745						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	245845.64	264282.24
			2XX	Personal Services - Employee Benefits	29565.81	22958.56
			4XX	Purchased Property Services	190.95	450.90
			5XX	Other Purchased Services	4750.27	2700.66
			6XX	Supplies and Materials	22739.68	24983.86
			8XX	Other Expenditures	.00	100.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	87937.45	88471.18
			2XX	Personal Services - Employee Benefits	18359.60	13931.33
			3XX	Purchased Professional and Technical Services	1170.00	480.00
			5XX	Other Purchased Services	667.79	1858.13
			6XX	Supplies and Materials	771.26	192.00
			810	Dues and Fees	533.33	.00
			8XX	Other Expenditures	.00	663.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	16512.99	12794.44
			2XX	Personal Services - Employee Benefits	1154.28	890.97
			3XX	Purchased Professional and Technical Services	.00	72.80
			4XX	Purchased Property Services	70.00	.00
			5XX	Other Purchased Services	.00	440.00
			6XX	Supplies and Materials	5457.74	6651.88
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	35841.69	37682.79
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	12763.10	12744.66
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	2206.38	1762.22
District/Coop Totals					486,537.96	494,111.62

Sidney H S 0746

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	98339.79	118094.34
			2XX	Personal Services - Employee Benefits	15825.00	11524.47
			3XX	Purchased Professional and Technical Services	.00	45.00

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PRIME APPLICANT: Sidney Elem 0745

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Sidney H S 0746						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			4XX	Purchased Property Services	109.00	.00
			5XX	Other Purchased Services	473.00	51.85
			6XX	Supplies and Materials	5517.51	4191.28
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	25888.79	30662.17
			2XX	Personal Services - Employee Benefits	5185.89	3993.68
			3XX	Purchased Professional and Technical Services	120.00	90.00
			5XX	Other Purchased Services	140.96	.00
			8XX	Other Expenditures	74.67	.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	7075.44	5336.51
			2XX	Personal Services - Employee Benefits	494.65	369.91
			3XX	Purchased Professional and Technical Services	.00	31.20
			4XX	Purchased Property Services	30.00	.00
			5XX	Other Purchased Services	.00	220.00
			6XX	Supplies and Materials	2333.86	2881.19
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	13941.42	16977.76
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	3819.97	4535.84
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	945.40	755.20
District/Coop Totals					180,315.35	199,760.40
Prime Applicant Totals					666,853.31	693,872.02